

**An Accounting Cycle for a Proprietorship: End-of-Fiscal-Period Work**  
 The general ledger prepared in Reinforcement Activity 1, Part A, is needed to complete Reinforcement Activity 1, Part B.  
 12, 13, 14, 15, 16.

The Fitness Center

Work Sheet

For Month Ended May 31, 20--

ACCOUNT TITLE	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 Cash	16410.00						16410.00	
2 Petty Cash	200.00						200.00	
3 Accts. Rec.—Breck School	135.00						135.00	
4 Accts. Rec.—Lincoln School	50.00						50.00	
5 Supplies	1460.00			(a) 940.00			520.00	
6 Prepaid Insurance	960.00			(b) 160.00			800.00	
7 Accts. Pay.—Dunnet Supplies		500.00						500.00
8 A/P—Voiles Office Supplies		150.00						150.00
9 Caleb Christianson, Capital		17000.00						17000.00
10 Caleb Christianson, Drawing	500.00						500.00	
11 Income Summary								
12 Sales		4070.00				4070.00		
13 Advertising Expense	100.00				100.00			
14 Insurance Expense			(b) 160.00		160.00			
15 Miscellaneous Expense	183.00				183.00			
16 Rent Expense	1200.00				1200.00			
17 Repair Expense	157.00				157.00			
18 Supplies Expense			(a) 940.00		940.00			
19 Utilities Expense	365.00				365.00			
20	21720.00	21720.00	1100.00	1100.00	3105.00	4070.00	18615.00	17650.00
21 Net Income					965.00			965.00
22					4070.00	4070.00	18615.00	18615.00
23								